

## **10.2 COMMISSION INTERNAL ADMINISTRATIVE AND FINANCIAL POLICIES AND PROCEDURES**

### **Division of Financial Responsibilities and Duties**

The laws of the State of Nebraska and the policies of the Department of Administrative Services and ServeNebraska's host agency, the Nebraska Health and Human Services System (NHHS), govern the Commission. The Commission follows all applicable State and DHHS accounting and personnel rules and procedures and the Commission has officially adopted the host agency's administrative policies as its own.

The Nebraska Health and Human Services System, Department of Finance and Support, conducts the Commission's financial management systems for its direct award expenditures. Finance and Support systems are governed by the policies and procedures of the State of Nebraska Department of Administrative Services. These policies relate to internal control of grant funds, procurement, internal accounting, and match documentation.

The Commission Executive Director (ED) and Fiscal/Operations Officer are responsible for reviewing expenditures for accuracy to verify that charges have been coded to appropriate cost centers. The Commission ED has final authority and approval for payment of all expenditures. Commission Program Officers have the first round of review, verification and approval of billings and invoices pertaining to the programs they manage. Commission Fiscal Officer reviews monthly general ledger reports and informs the ED of spending adjustments that are recommended. The Commission collects, tracks and provides documentation for administrative matching funds amount for incorporation into the Federal Financial Report (FFR). The Commission's Fiscal Agent, DHHS—Grants Management, prepares the Commission's Federal Financial Reports (FFRs) and sends copies to the Commission with the appropriate back-up information for their files.

The Commission ED develops the Corporation grant budgets with input from staff. The Commission Board approves the annual ServeNebraska operational budgets. The Commission's Executive Director manages and approves all spending within the approved Commission budgets.

### **Procedure for Counting and Documenting Match**

State Commissions are required to match, dollar for dollar, all of their administrative funds granted by the Corporation for National and Community Service. Proper documentation of matching funds is essential to ensuring that any audits are free of findings. It also ensures that the Commission can spend the Administrative dollars it receives.

ServeNebraska gets a majority of its matching funds from in-kind sources. The purpose of this procedure is to specify how in-kind match should be documented and accounted for accurately and consistently.

**The Commission Individual Volunteer Report Form**

Individuals who donate their time and expertise to the Commission, complete a Nebraska Volunteer Service Commission Individual Volunteer Report Form. The form documents the number of hours the individual contributed, on what date, for what activity, and the number of miles the individual traveled to complete the activity. It also documents any expenses the individual incurred which would have been reimbursed by the Commission, which they are donating to the Commission. The bottom of the form must be signed and dated by the individual volunteer and the Executive Director. Forms are returned by mail or fax to the Commission offices.

The Fiscal/Operations Officer enters the data from these forms and other documentation regarding matching funds onto a spreadsheet located on the Commission's shared computer drive. Once the data are entered, the Fiscal/Operations Officer stamps the form "entered", initials it, notes what Financial Status Report (FSR) this will be counted in, and what Admin Program Year this applies to. The Fiscal/Operations Officer clips the forms for each month together and files them in the Administrative Match folder corresponding to the appropriate FSR.

Match files are reviewed regularly during preparation of the Commission's semi-annual FSRs. The spreadsheet used to calculate match details the matching funds source and method of calculation. The Fiscal/Operations Officer reviews each matching fund item to ensure that it is allowable under OMB Circular A-87 (Cost Principles for State, Local, and Indian Tribal Governments), calculated accurately and valued properly.

**Division of Financial Responsibilities within the Commission Office**

1. The Fiscal/Operations Officer prepares disbursement documents for payments and supplies the appropriate coding.
2. Commission staff members prepare their expense reimbursement documents and supply the appropriate coding.
3. The Executive Director reviews, approves and signs all disbursement and reimbursement documents. Upon approval and signature of the Executive Director, expenditures are reviewed, approved, and processed in accordance with DHSS--Financial Services systems. These systems are governed by the policies and procedures of the State of Nebraska, Department of Administrative Services. These policies relate to internal control of grant funds, procurement, internal accounting, and match documentation.
4. The appropriate Commission staff member will review monthly program general ledgers and Grant Project Summaries. If there are any coding errors or discrepancies, these are submitted to the Fiscal/Operations Officer who will work with DHSS--Financial Services to correct any discrepancies:
5. The Fiscal/Operations Officer prepares the AmeriCorps Financial Status Reports (FSRs) for the Executive Director's review and approval.